Fourth Quarter Employer's Return of Louisiana Withholding Tax Form L1

LOUISIANA DEPARTMENT of REVENUE	Mail your Return and Payment to: Louisiana Department of Revenue P.O. Box 91017 Baton Bouge LA 70821-9017
	Baton Rouge, LA 70821-9017

Account Number					
Legal Name					
Trade Name					
Address					
City		S	tate	ZIP	

What is an L-1?

Form L-1 is the Employer's Quarterly Return of Louisiana Withholding Tax. Every employer who withholds, or who is required to withhold Louisiana income tax from wages of employees, must file a quarterly L-1 return. Any employer who fails to withhold and pay amounts required to be withheld is personally liable for such amounts.

Each return covers one quarterly taxable period and must be filed by the filing deadline. A quarterly return must be filed even if no taxes are withheld during the quarter or if wages paid to employees were not sufficient to require withholding.

When and how should I remit tax withheld from my employees?

Payments must be made according to your mandated payment frequency. Payments for the last period of the quarter must be submitted with the L-1 return. All other payments must be submitted with an L-1V payment voucher.

When is the L-1 Return due?

Quarterly and Monthly payers should submit Form L-1 with payment on the last day of following month after the close of the calendar quarter. The due dates are as follows:

 $2^{nd}\, Quarter$ July 31^{st} $4^{th}\, Quarter$ January 31, 2023 1st QuarterApril 30th 3rd Quarter October 31st

If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent on the following day.

		ark this box if this is an nended return.	Enter the	final date wages were paid.	Π	N, or LDR A of Paid Pre office use on		ar 32208	
	busines	his box if your as has closed or you opped paying wages.							
USE ONLY	Firm's Address >				Te	elephone ≻			
PREPARER	Firm's Name 🕨				Fin	m's FEIN ➤			
PAID	Print/Type Preparer's Name		Preparer's S	ignature	Date (mm/dd/yyyy)	Check] if Self-employed		
provided under the box. I a firm, the firm's FEIN mu	If the paid preparer has a ust be entered in the "Paid	PTIN, that must be entered in t	he space provid e of paid prepar	arer use only" box, complete the inf led under the box, otherwise enter rer to sign or provide an identificatio ling identification number.	he FEIN or LDR	account numbe	r. If paid preparer	represents	
Print Name		Title		Telephone					
Signature						Date (mm/o	ld/yyyy)		
		amined this return and accompa sed on all information of which p		es and statements, and to the best of y knowledge.	of my knowledge	and belief, they	are true, correct,	and complete.	
4 Total 4th Quarter Withholdings	4	<u>, </u>	00	7 If Line 4 is less than Line 5 subtract Line 4 from Line 5 This is your overpayment.				00	
3 Louisiana Withholdin December			00		Reve		Louisiana Depa It <u>www.revenue.</u> CASH)		
2 Louisiana Withholdin November			00	6 If Line 4 is greater than Lin subtract Line 5 from Line 4 Pay this amount.	. ·		,	00	
1 Louisiana Withholdin October			00	5 Less remittance made during quarter	5			00	

We encourage you to file and pay electronically at www.revenue.louisiana.gov Tax Year 2022

Use this form for:						
Tax Period	Due Date					
12/31/2022	01/31/2023					

WEB

Federal Employer Identification Number

PLEASE RETURN ENTIRE PAGE

How do I prepare Form L-1?

To ensure accurate processing, please enter your figures as shown.



Lines 1-3 Enter the amount of Louisiana income tax withheld or required to be withheld from the wages of your employees for the appropriate month.

Line 4 Add Lines 1, 2 and 3. This is the total amount of taxes withheld for the quarter.

Line 5 Calculate the total amount of withholding taxes that was remitted to the department during the quarter.

Lines 6 and 7 Self-explanatory

How do I amend an L-1?

Form L-1 is used to reconcile the payments made within this quarter to the actual amount of taxes withheld. Adjustments for prior quarters cannot be made in the current quarter. It will be necessary to file amended returns for all quarters in which corrections were made. When filing an amended return, you must use the correct form for the quarter being amended, report the corrected amounts, and mark the "Amended

	netum box.							
5	Less remittance made during quarter	5				<u> </u>		
6	If Line 4 is greater than Line 5,							
	subtract Line 5 from Line 4. Pay this amount.	6						